

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

First Named Inventor:	Atty. Docket No.: 005288.00008
<b>Bing WANG</b>	
Serial No.:	Group Art Unit: 2143
Filed:	Examiner: Jean Giles, Jude
For:	Confirmation No.: 8167
Apparatus and Method for Handling Electronic Mail	

**AMENDMENT AFTER FINAL**

U.S. Patent and Trademark Office  
Customer Service Window  
Randolph Building  
401 Dulany Street  
Alexandria, VA 22314

Sir:

In response to the final Office Action mailed February 9, 2007, please amend the instant application as follows, which **places this case in condition for allowance**:

**Amendments to the Claims** are reflected in the Listing of Claims, which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 13 of this paper.

If any fees are required or if an overpayment is made, the Commissioner is authorized to debit or credit our Deposit Account No. 19-0733, accordingly.